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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

NPR 9090.1

Effective Date:
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Request Notification of Change

(NASA Only)

Subject: Reimbursable Agreements

Responsible Office: Office of the Chief Financial Officer

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Appendix A. Definitions

A.1 Direct Budget Authority. Direct Budget Authority is the authority provided by law to incur financial obligations that will result in outlays. The term direct budget authority is used in NPR 9090.1 to identify the authority NASA receives as the result of Congressionally enacted appropriations and apportionments issued by OMB. As used in NPR 9090.1, direct budget authority does not include reimbursable budget authority.

A.2 Full Cost. The term Full Cost is used to identify the fully burdened cost of a program or project. For purposes of reimbursable work, full cost means the direct and indirect resources used to provide the specific work. It would include Center Management and Operations (CM&O), except in the cases of Headquarters and Jet Propulsion Laboratory (JPL) agreements. Generally, it would not include Corporate G&A. The level of Headquarters expenses resulting from reimbursable agreements generally cannot be clearly identified with a specific customer's work and are so minimal that the collection of corporate charges from individual reimbursable agreements is not warranted. The full cost of Headquarters and JPL reimbursable agreements would include an administrative fee. See the discussion of the "Headquarters Administrative Fee for Headquarters and JPL Reimbursable Agreements," in Chapter 3 of this NPR.

A.3 Incremental Costs. Incremental costs are those costs that NASA will incur to perform a specified unit of work that are over and above the costs that NASA is currently incurring. Incremental costs do not include indirect or other costs that NASA will incur if the new work is not performed.

A.4 Interagency Agreements (IA). Interagency Agreements are agreements between NASA and another Federal agency that document the performance terms and conditions between the parties.

A.5 Reimbursable Agreement Price. The term Price is used in NPR 9090.1 to represent the level of reimbursement the customer is required to provide in return for a specified benefit the customer will receive.

A.6 Reimbursable Budget Authority. Reimbursable budget authority is provided by Congress annually. This is not the same as direct budget authority. By itself reimbursable budget authority does not permit the agency to incur obligations. Instead, reimbursable budget authority is authority to perform work on a reimbursable basis for other entities. Authority to incur obligations is recorded when signed reimbursable agreements are recognized. Monies collected from the reimbursable customer as payment for the services provided are included in the Agency's total budgetary resources.

A.7 Space Act Agreements. NASA's "Space Act Agreements Manual," NAI 1050-1 describes the types of Space Act Agreements and contains detailed guidance and advice for entering into Space Act Agreements.

A.8 Domestic Space Act Agreements are agreements between NASA and a non-government U.S. entity.

A.9 International Space Act Agreements are agreements between NASA and a non-U.S. entity. International reimbursable agreements are established and negotiated by NASA Headquarters. The Assistant Administrator for External Relations is responsible for the negotiation, execution, amendment, and termination of International Agreements.

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